



**State of New Hampshire
Pari-Mutuel Commission**

2005 Annual Report

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STATE OF NEW HAMPSHIRE
PARI-MUTUEL COMMISSION



Timothy J. Connors, Chairman

MISSION STATEMENT

It is the mission of the New Hampshire Pari-Mutuel Commission to protect the wagering public and ensure the integrity of Racing, Bingo, Lucky 7 through the enforcement of applicable laws and regulations and to timely collect and maximize all fees and taxes due the State from regulated activities.

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THE STATE OF NEW HAMPSHIRE

John Lynch
Governor

Raymond S. Burton
Executive Councilor, First District

Peter J. Spaulding
Executive Councilor, Second District

Ruth L. Griffin
Executive Councilor, Third District

Raymond J. Wieczorek
Executive Councilor, Fourth District

Debora Pignatelli
Executive Councilor, Fifth District

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State of New Hampshire

Pari-Mutuel Commission

2005 Annual Report

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State of New Hampshire Pari-Mutuel Commission

**Race Track Regulation
& Enforcement**

**Bingo & Lucky 7 Regulation
& Enforcement**

78 Regional Drive, Box 3
Concord, New Hampshire 03301-8530
Telephone (603) 271-2158
Fax (603) 271-3381
<http://www.racing.nh.gov>

Paul M. Kelley, Director

April 1, 2006

**His Excellency, Governor John Lynch
and The Honorable Council**

**Raymond S. Burton
Ruth L. Griffin
Peter J. Spaulding
Raymond J. Wieczorek
Debora Pignatelli**

**State House
Concord, New Hampshire 03301**

The New Hampshire Pari-Mutuel Commission, in compliance with the requirements of RSA 284:11, respectfully submits the following report of activities for the year ending December 31, 2005.

New Hampshire Gaming, Inc. d/b/a Lakes Region Greyhound Park surrendered its operating license to the Commission on April 26, 2005. This was a result of the hearing conducted by the Commission to revoke the license of New Hampshire Gaming, LLC d/b/a Lakes Region Greyhound Park. The Commission began the revocation hearing process due to federal charges involving individuals involved with management of the racetrack.

The external pressures facing the New Hampshire pari-mutuel industry has increased dramatically over the past year.

To our north in Maine, legislation allowing for slot machines at the Bangor harness track was passed and are now in operation. This will have a direct negative impact on revenue in the State of New Hampshire. Many horsemen will keep horses out of New Hampshire and ship to Maine, where horsemen purses will be augmented by slot machine revenue.

To our west in New York, Saratoga Harness Track now offers slot machines, which is enhancing revenue to the State, the horsemen (in better purses) and to the racetrack investors.

The New Hampshire Pari-Mutuel Commission continues to recommend legislation for slot machines at venues lawfully mandated by the legislature. We believe some of the revenue generated should be directed to purse enhancement at the licensed tracks to help support and enhance this industry that has been a part of New Hampshire since 1933. The racetracks, by law (RSA 284:3) are required to employ 85% residents of the State of New Hampshire.

The relationship between higher purses and better quality of racing are well documented. Slot machine revenue will achieve higher purses; hence the state revenue stream will be enhanced twice. Firstly, by the actual revenue of the slot machines; secondly, by increased pari-mutuel handle. Every state on the eastern seaboard that has adopted slots at the racetracks has enjoyed this multiple revenue increase.

Our experience and observations have found virtually no negative impacts resulting from slot machines at racetracks.

The legislature has several bills pending that are germane to wagering operations. HB-1744 is a bill that would bring charitable games of chance and the popular 'Texas Poker Tournaments' under the control of the Commission. Currently there is very little state oversight, and virtually no enforcement at the state level. The Commission supports HB-1744.

The legislature also has pending HB-1590, a bill that would allow the commission to bill back all costs incurred by the Commission and the Attorney General's office relative to investigating potential licensees for licensure. This is customary in other states and will eliminate any unfunded liability to the state. The bill also clears up some nebulous language as it applies to the duties of judges at racetracks. The Commission supports H-1590.

The legislature has pending SB-225, a bill that does several housekeeping measures that the Commission supports. It does, however, have one provision that has the potential to reduce the amount of live racing in New Hampshire. The Commission opposes that particular provision. The Commission is cognizant of the cost associated with live racing, but feels that the Commission needs to encourage live racing and the ancillary businesses that live racing supports.

The members of the New Hampshire Pari-Mutuel Commission wish to thank the Governor, members of the Executive Council, the General Court and all agency personnel with whom they have worked for their continued support and cooperation.

Respectfully submitted,



Timothy J. Connors
Chairman

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Chairman	Timothy J. Connors – Portsmouth
Secretary	Robert S. Fennerty – Bow
Member	Michael J. Gatsas - Manchester
Member	Warren W. Leary, Jr. – Alton
Member	Lynn M. Presby – Freedom
Member	Anthony B. Urban - Berlin

ADMINISTRATIVE STAFF

Director	Paul M. Kelley
Deputy Director	Steve A. Edmonds
Accountant II	Rhonda J. Knowlton
Administrative Secretary	Sandra E. Gillander
Legal Coordinator	Sheri Eldridge
Tax Auditor I	Suzanne Robidoux

Commission Office

78 Regional Drive, Suite 3
Concord, New Hampshire 03301-8530
Telephone (603) 271-2158
Fax (603) 271-3381

Internet Address

<http://www.racing.nh.gov>



State of New Hampshire Pari-Mutuel Commission

Race Track Regulation
& Enforcement

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Paul M. Kelley, Director

Overview of Pari-Mutuel Operations for the Calendar Year 2005

Revenue from Pari-Mutuel activities for 2005 was down 24%, due in large part to the closure of the Lakes Region Greyhound Track in Belmont. Pari-Mutuel tax and breakage revenue from each track for calendar year 2005 was:

Lakes Region	\$218,329	-\$931,712	-81.30%
Hinsdale Greyhound	\$826,910	+\$356,250	+75.69%
Rochester Fair	\$5,339	+373	+4.94%
Rockingham Park	\$1,395,659	-\$101,793	-6.80%
Seabrook Greyhound	\$814,363	-\$117,904	-12.65%

Outstanding tickets (unclaimed tickets) accounted for additional revenue of \$966,736.00.

The greyhound and horse population remained relatively healthy in 2005 with no major outbreaks of illnesses affecting the New Hampshire racing animal population.

New Hampshire Gaming LLC, with the assistance of the Belknap Superior Court sold the assets held as Lakes Region Greyhound Park to the Torguson Group, Inc. Mr. Marlin F. Torguson, the Founder and CEO of Torguson Gaming Group, Inc. has applied to the Pari-Mutuel Commission for licensure in 2006. His application has requested 100 calendar days of live greyhound racing with year-round simulcast wagering on horses and dogs. The Commission is awaiting a report from Attorney General as to the fitness of the Torguson Group to be licensed in New Hampshire.

In January 2005, the Commission took over the responsibility of Bingo and Lucky-7 administration from the Lottery Commission, and enforcement of Bingo and Lucky-7 tickets from the Department of Safety, division of State Police. Several components have assimilated into one cohesive division within the Pari-Mutuel Commission structure. Synergies from Pari-Mutuel activities and Bingo and Lucky-7 activities have been realized. More concise reporting forms have been developed; shorter training times for employees are being realized. Licensing procedures have been streamlined and are issued in a matter of days. Bingo and Lucky-7 revenue was up slightly in 2005 over 2004, revenue for 2005 was \$2,048,352. There appears to be a trend for charities to run "Texas Poker" events and Las Vegas-type charity gambling, which currently is not taxed. This trend may have a negative impact on Bingo and Lucky-7 revenue in the future.

The Commission decreased staffing by two positions in Class 059, and increased by one position in Class 010. That position was for a Legal Coordinator. The net effect was a budget reduction in agency payroll and an increase in agency efficiency.

Respectfully submitted,

Paul M. Kelley

Paul M. Kelley
Director

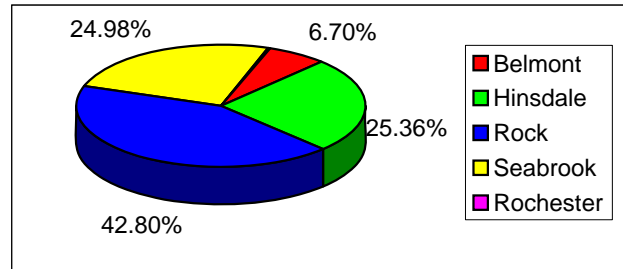
New Hampshire Pari-Mutuel Commission

Pari-Mutuel State Revenue by Source

January 01 2005 Through December 31 2005

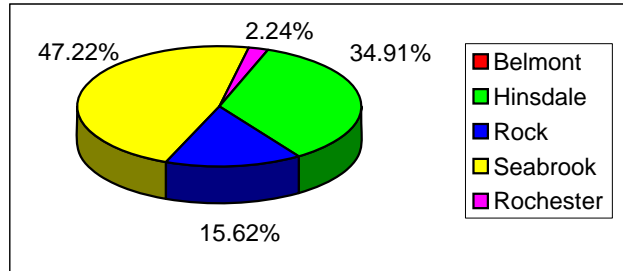
State Revenue by Track

Belmont	\$218,329
Hinsdale	\$826,910
Rock	\$1,395,659
Seabrook	\$814,363
Rochester	\$5,339
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	\$3,260,601



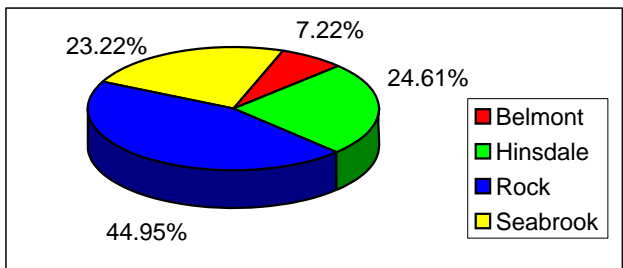
State Revenue from Live Racing

Belmont	\$0
Hinsdale	\$83,253
Rock	\$37,255
Seabrook	\$112,611
Rochester	\$5,339
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	\$238,458



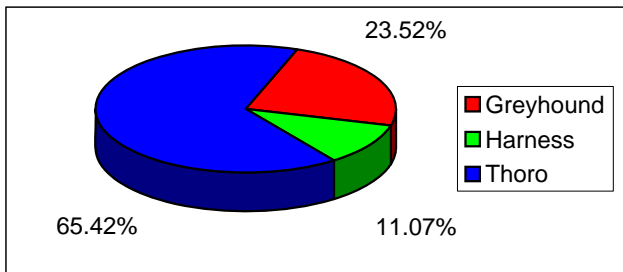
State Revenue from Simulcast Wagering

Belmont	\$218,329
Hinsdale	\$743,657
Rock	\$1,358,404
Seabrook	\$701,751
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	\$3,022,142



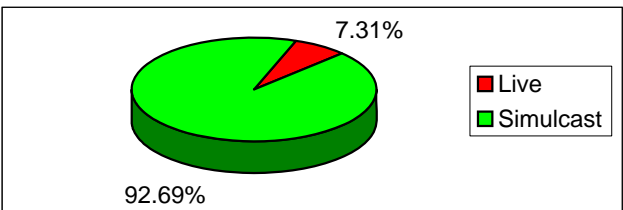
State Revenue by Division

Greyhound	\$766,800
Harness	\$360,799
Thoro	\$2,133,001
	<hr/>
	\$3,260,601



State Revenue: Live vs. Simulcast

Live	\$238,458
Simulcast	\$3,022,142
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Total	\$3,260,601



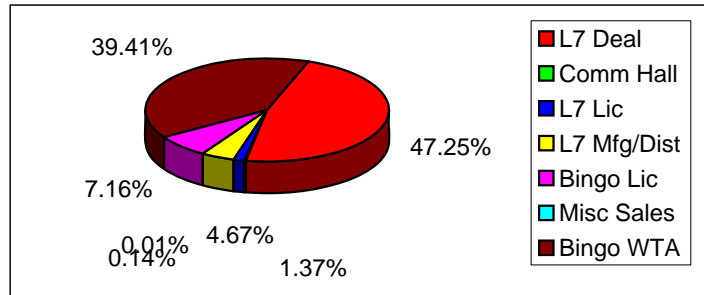
New Hampshire Pari-Mutuel Commission

Pari-Mutuel State Revenue by Source

January 01 2005 Through December 31 2005

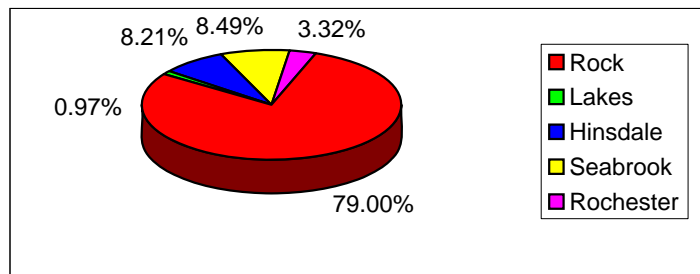
Bingo Revenue by Account

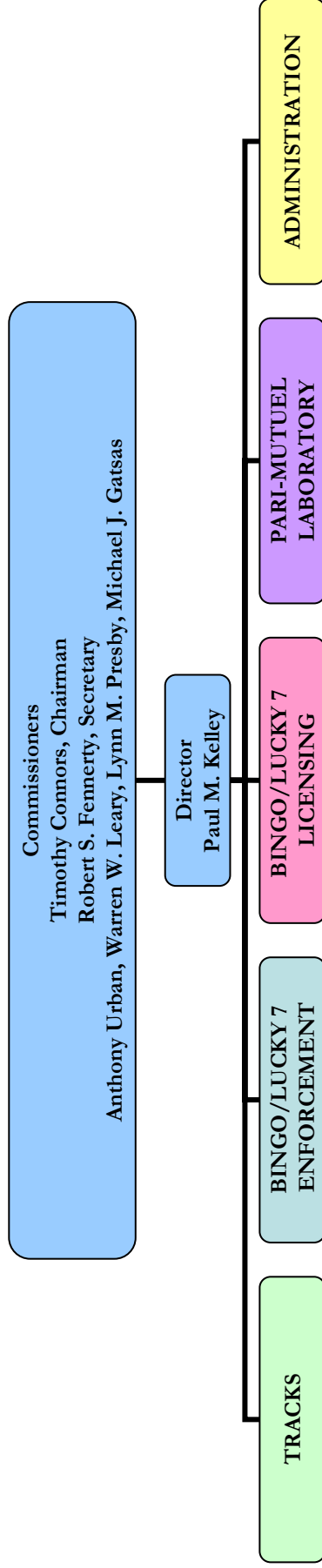
L7 Deal/Bag Fees	\$961,785.00
Bingo Comm Hall	\$2,750.00
L7 License	\$27,910.00
L7 Mfg&Dist Lic	\$95,000.00
Bingo License	\$145,653.26
Misc. Sales	\$207.13
Bingo WTA Tax	<u>\$802,057.91</u>
Total	\$2,035,363.30

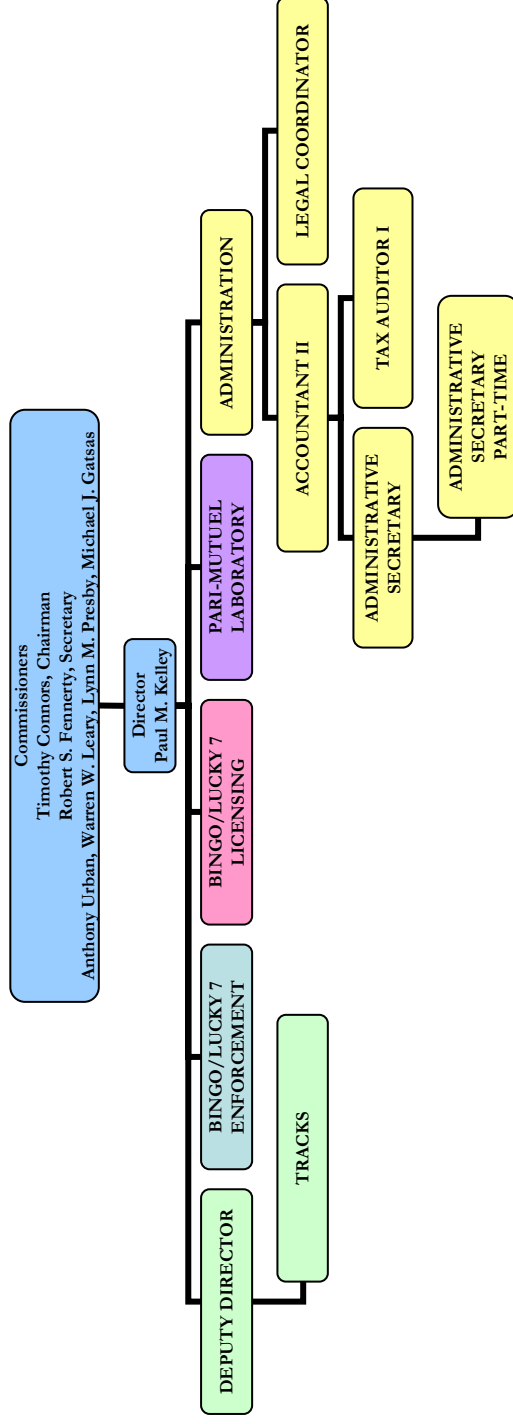


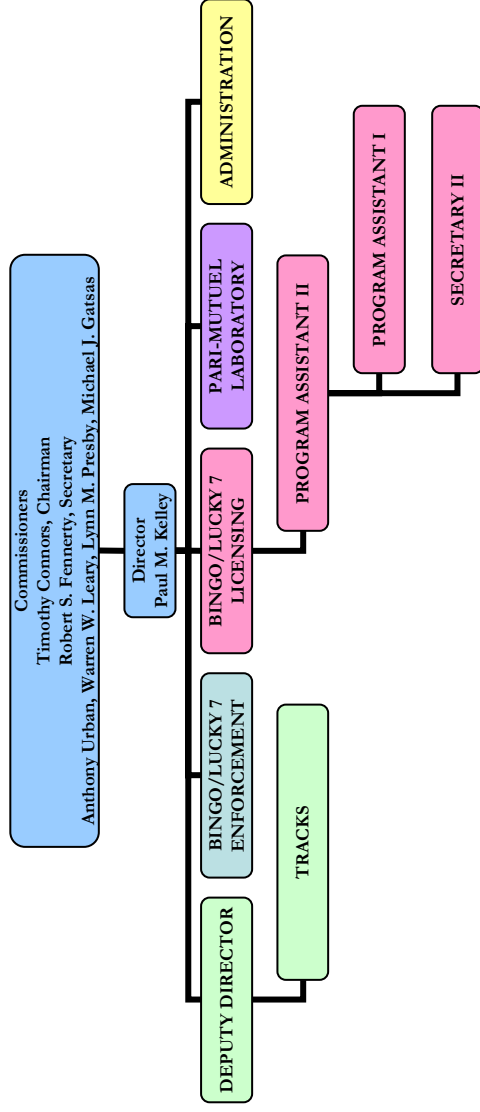
License Revenue by Track

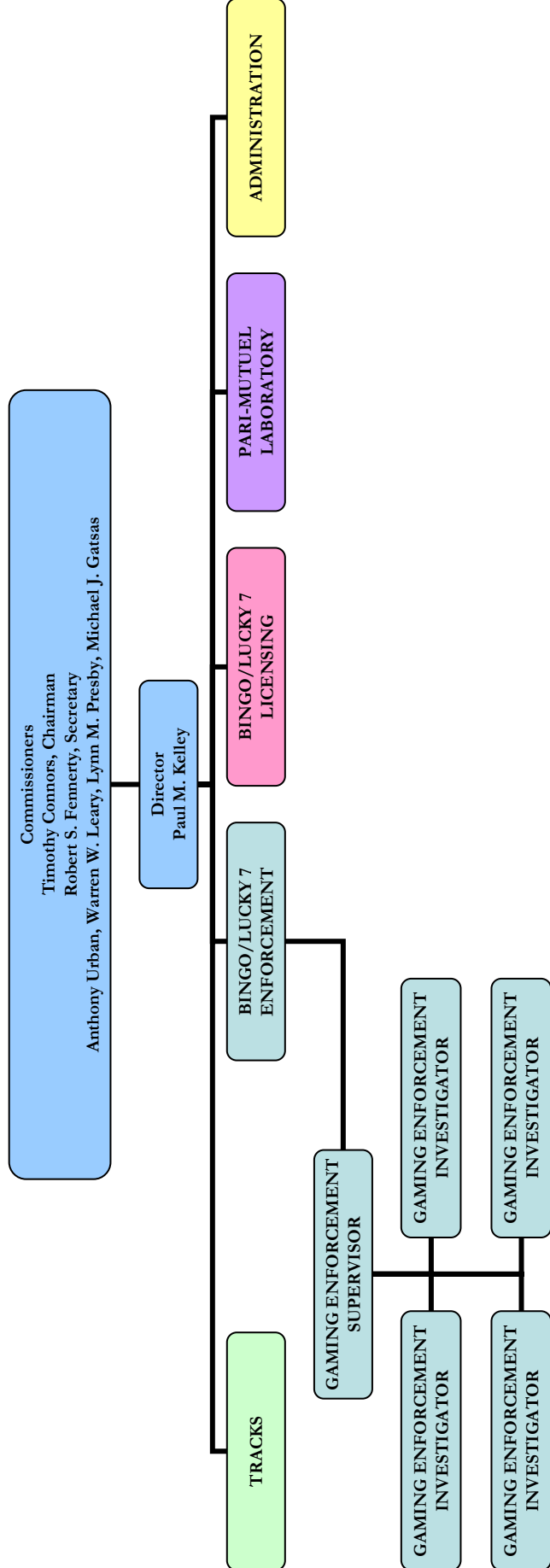
Rock	\$43,435.00
Lakes	\$535.00
Hinsdale	\$4,515.00
Seabrook	\$4,670.00
Rochester	<u>\$1,824.00</u>
Total	\$54,979.00

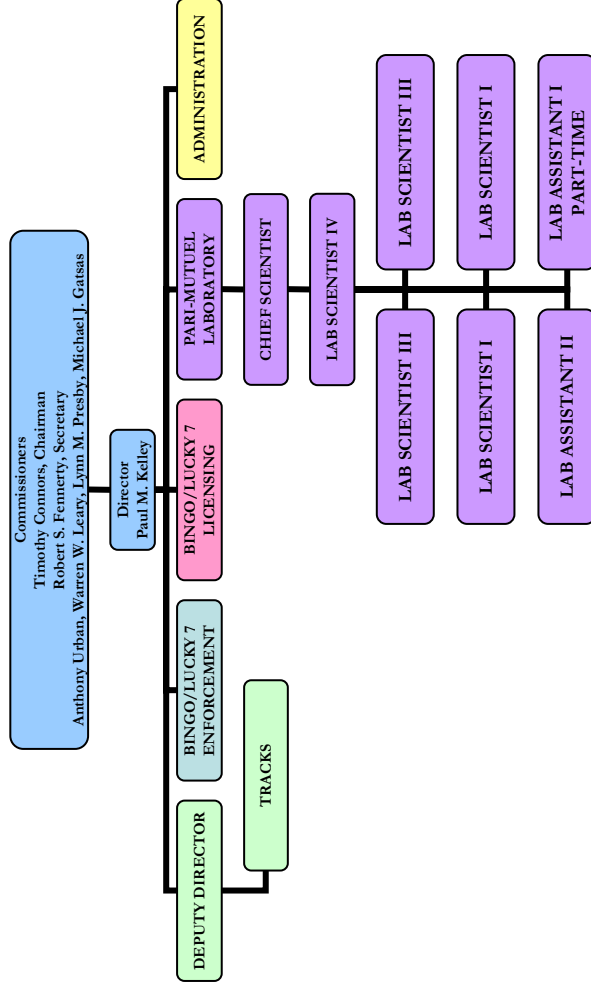


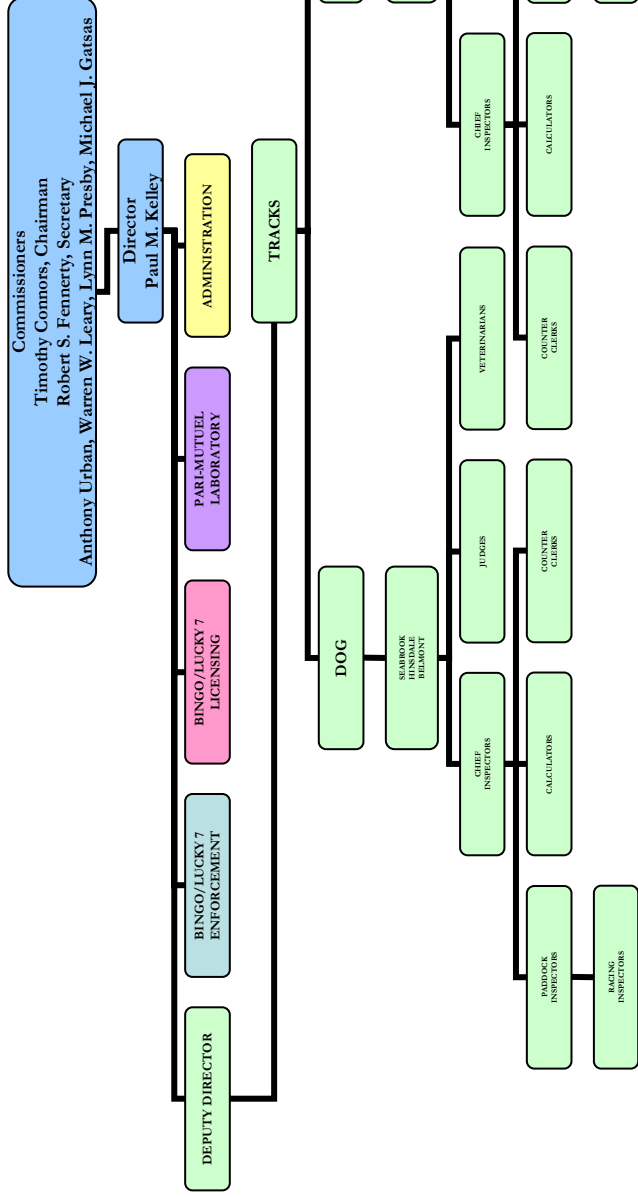












NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Licensed Racetracks 2005

NH Gaming Association, LTD, d/b/a Lakes Region Greyhound Park Route 106 Belmont, New Hampshire 03220 (Licensed surrendered April 26, 2005)	(603) 267-7779
Hinsdale Greyhound Racing Association, Inc., d/b/a Hinsdale Greyhound Park Brattleboro Road Box 27 Hinsdale, New Hampshire 03451 www.hinsdalegreyhound.com	(603) 336-5382
Rochester Agricultural and Mechanical Association, Inc., d/b/a The Rochester Fair Cold Spring Park Rochester, New Hampshire 03867 www.rochesterfair.com	(603) 332-6585
Rockingham Venture, Inc., d/b/a Rockingham Park Post Office Box 47 Salem, New Hampshire 03079 www.rockinghampark.com	(603) 898-2311
Yankee Greyhound Racing Association, Inc., d/b/a Seabrook Greyhound Park Post Office Box 219 Seabrook, New Hampshire 03874 www.seabrookgreyhoundpark.com	(603) 474-3065

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

RACING REVENUES

For the Year Ended December 31, 2005

<u>Source</u>	<u>2005 Revenue</u>	<u>% of Total</u>
Thoroughbred Racing Tax and Breakage	\$ 2,102,577	52.4%
Greyhound Racing Tax and Breakage	767,470	19.1%
Harness Racing Tax and Breakage	355,138	8.9%
Unclaimed Tickets	966,736	24.1%
Licenses and Fines	60,784	1.5%
TOTAL REVENUES	4,252,705	106.0%
Less: Breakage Credits to Tracks	(241,730)	-6.0%
TOTAL NET REVENUES	\$ 4,010,975	100%

OPERATING AND ADMINISTRATIVE EXPENDITURES

For the Year Ended December 31, 2005

Commission and Administrative Staff	\$ 235,916	17.4%
Full-Time Temporary Personnel	270,273	19.9%
Part-Time Seasonal Personnel	272,425	20.0%
Commission Veterinarians	125,897	9.3%
State Stewards and Judges	106,150	7.8%
Overtime & Holiday Pay	40,457	3.0%
Benefits	226,216	16.6%
TOTAL PERSONNEL EXPENDITURES	1,277,334	94.0%
Current Expenses	22,722	1.7%
Equipment	1,206	0.0%
Travel	20,169	1.5%
Rentals	14,249	1.1%
ARCI Dues	13,685	1.0%
Unclaimed Tickets Paid Out	9,452	0.7%
Old Year Reserve	150	0.0%
TOTAL NON-PERSONNEL EXPENDITURES	81,633	6.0%
TOTAL OPERATING AND ADMINISTRATIVE EXPENDITURES	1,358,967	100.0%
Less: Reimbursement for veterinarians' and judges' salaries	(250,345)	-18.4%
TOTAL GENERAL FUNDS EXPENDED	\$ 1,108,622	81.6%

Note: Revenues and Expenditures are being reported on a cash basis, as opposed to the receipts and statistical charts which reflect annual totals of accrued revenue for the calendar year. Therefore, these revenue totals will be different.

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

BINGO REVENUES

For the Year Ended December 31, 2005

<u>Source</u>	<u>2005 Revenue</u>	<u>% of Total</u>
Lucky 7 Deal / Bag Fees	\$ 956,625	46.7%
Lucky 7 License Fees	123,100	6.0%
Bingo License Fees	149,128	7.3%
Bingo WTA Tax	810,903	39.6%
Interest and Miscellaneous	8,596	0.4%
TOTAL REVENUES	\$2,048,352	100.0%
(Into Sweepstakes Fund)		

OPERATING AND ADMINISTRATIVE EXPENDITURES

For the Year Ended December 31, 2005

Administrative & Enforcement Staff	\$149,723	48.3%
Benefits	77,360	24.9%
TOTAL PERSONNEL EXPENDITURES	227,083	73.2%
Current Expenses	14,298	4.6%
Equipment	16,019	5.2%
Travel	6,972	2.2%
Rent	14,035	4.5%
Retiree Health Benefits	22,485	7.3%
OIT Transfers	9,213	3.0%
TOTAL NON-PERSONNEL EXPENDITURES	83,022	26.8%
TOTAL OPERATING AND ADMINISTRATIVE EXPENDITURES	\$310,105	100.0%
(From Sweepstakes Fund)		

For the twelve month period covering 1/1/05 - 12/31/05 \$1.7 million was transferred from Net Bingo / Lucky 7 Revenue to the Education Trust Fund.

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

RACING LABORATORY EXPENDITURES

For the Year Ended December 31, 2005

Laboratory Staff	\$258,880	49.4%
Temporary Personnel	5,164	1.0%
Benefits	116,118	22.2%
TOTAL PERSONNEL EXPENDITURES	380,162	72.6%
Current Expenses	53,316	10.2%
Equipment	37,315	7.1%
Travel	8,946	1.7%
Rent	38,402	7.3%
Post Retirement	2,855	0.5%
Old Year Reserve	2,784	0.5%
TOTAL NON-PERSONNEL EXPENDITURES	143,618	27.4%
TOTAL RACING LABORATORY EXPENDITURES	523,780	100.0%
Less: Reimbursements from Racing Associations	(148,252)	-28.0%
TOTAL GENERAL FUNDS EXPENDED	\$375,528	72.0%

The racing laboratory analyzed **10,519** urine samples as broken down below:

GREYHOUND

Hinsdale	5,330	50.7%
Seabrook	4,259	40.5%
Total Greyhound Urine Samples	9,589	91.2%

HARNESS

Rochester Fair	77	0.0
Rockingham Park	853	8.1%
Total Horse Urine Samples	930	8.8%

The Racing Laboratory analyzed **1293** Equine blood samples for TC02 and EPO Levels as broken down below:

HARNESS

Rockingham Park	1229	95.1%
Rochester Fair	64	4.9%
	1293	100.0%

The Pari-Mutuel Commission recognizes the dedication of the laboratory employees, under the direction of Laboratory Services Chief Joanne Dufort, and wishes to thank them for their efforts.

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Unclaimed Tickets For the Year Ended December 31, 2005

<u>Revenue Received</u>		
Lakes Region Greyhound Park	\$97,200	10.1%
LR (2005 & Credit Vouchers)	30,304	3.1%
Hinsdale Greyhound Park	157,392	16.3%
Rockingham Park	438,091	45.3%
Rochester Fair Association	2,494	0.3%
Seabrook Greyhound Park	<u>241,255</u>	<u>25.0%</u>
TOTAL RECEIVED	<u>\$966,736</u>	<u>100%</u>
<u>Amounts paid out</u>		
Horses	\$7,488	79.2%
Greyhounds	<u>1,964</u>	<u>20.8%</u>
TOTAL PAID OUT	<u>\$9,452</u>	<u>100.0%</u>

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Report of Receipts

Thoroughbred Racing

For the Year Ended December 31, 2005

Name of Association	Performances	Pari-Mutuel Sales	State Tax	State Breakage	Total State Receipts	% of Total
<u>Simulcast Wagering</u>						
Hinsdale Greyhound Park	4,594	\$37,192,926	\$464,917	\$96,789	\$561,706	26.3%
Lakes Region Greyhound Park	1,124	3,202,570	40,045	13,665	53,710	2.5%
Rockingham Park	4,856	74,384,169	929,813	201,713	1,131,526	53.0%
Seabrook Greyhound Park	<u>4,834</u>	<u>25,684,449</u>	<u>321,116</u>	<u>64,942</u>	<u>386,058</u>	<u>18.1%</u>
Total Simulcast Wagering	<u>15,408</u>	<u>\$140,464,114</u>	<u>\$1,755,891</u>	<u>\$377,109</u>	<u>\$2,133,000</u>	<u>100.0%</u>
TOTAL THOROUGHBRED	<u><u>15,408</u></u>	<u><u>\$140,464,114</u></u>	<u><u>\$1,755,891</u></u>	<u><u>\$377,109</u></u>	<u><u>\$2,133,000</u></u>	<u><u>100.0%</u></u>

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Report of Receipts

Greyhound Racing

For the Year Ended December 31, 2005

Name of Association	Performances	Pari-Mutuel Sales	State Tax	State Breakage	Total State Receipts	% of Total
<u>Live Wagering</u>						
Hinsdale Greyhound Park January 1 to December 31, 2005	240	\$5,886,597	\$73,583	\$9,670	\$83,253	10.6%
Lakes Region Greyhound Park			NO LIVE RACING			
Seabrook Greyhound Park January 1 to December 31, 2005	<u>330</u>	<u>7,773,936</u>	<u>97,179</u>	<u>15,432</u>	<u>112,611</u>	<u>14.7%</u>
Total Live Wagering	<u>570</u>	<u>\$13,660,533</u>	<u>\$170,762</u>	<u>\$25,102</u>	<u>\$195,864</u>	<u>25.3%</u>
<u>Simulcast Wagering</u>						
Hinsdale Greyhound Park	4,240	\$4,886,531	\$73,308	\$4,193	\$77,501	10.1%
Lakes Region Greyhound Park	1,730	9,736,471	146,068	5,882	151,950	19.8%
Rockingham Park	1,343	4,571,384	68,574	8,748	77,322	10.1%
Seabrook Greyhound Park	<u>5,919</u>	<u>16,388,331</u>	<u>245,923</u>	<u>18,239</u>	<u>264,162</u>	<u>34.4%</u>
Total Simulcast Wagering	<u>13,232</u>	<u>\$35,582,717</u>	<u>\$533,873</u>	<u>\$37,062</u>	<u>\$570,935</u>	<u>74.4%</u>
TOTAL GREYHOUND	<u><u>13,802</u></u>	<u><u>\$49,243,250</u></u>	<u><u>\$704,635</u></u>	<u><u>\$62,164</u></u>	<u><u>\$766,799</u></u>	<u><u>100.0%</u></u>

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Report of Receipts

Harness Racing

For the Year Ended December 31, 2005

Name of Association	Performances	Pari-Mutuel Sales	State Tax	State Breakage	Total State Receipts	% of Total
<u>Live Wagering</u>						
Rockingham Park May 21 to Sep. 5, 2005	98	\$2,878,003	\$28,780	\$8,475	\$37,255	10.3%
Rochester Fair Association Sep. 16 to Sep. 24, 2005	<u>8</u>	<u>382,263</u>	<u>3,823</u>	<u>1,516</u>	<u>5,339</u>	<u>1.5%</u>
Total Live Wagering	<u>106</u>	<u>\$3,260,266</u>	<u>\$32,603</u>	<u>\$9,991</u>	<u>\$42,594</u>	<u>11.8%</u>
<u>Simulcast Wagering</u>						
Hinsdale Greyhound Park	3,086	\$7,001,244	\$87,520	\$16,930	\$104,450	28.9%
Lakes Region Greyhound Park	651	871,440	10,899	1,770	12,669	3.5%
Rockingham Park	3,049	10,090,067	126,131	23,425	149,556	41.5%
Seabrook Greyhound Park	<u>2,478</u>	<u>3,571,325</u>	<u>44,666</u>	<u>6,864</u>	<u>51,530</u>	<u>14.3%</u>
Total Simulcast Wagering	<u>9,264</u>	<u>\$21,534,076</u>	<u>\$269,216</u>	<u>\$48,989</u>	<u>\$318,205</u>	<u>88.2%</u>
TOTAL HARNESS	<u><u>9,370</u></u>	<u><u>\$24,794,342</u></u>	<u><u>\$301,819</u></u>	<u><u>\$58,980</u></u>	<u><u>\$360,799</u></u>	<u><u>100.0%</u></u>

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Harness Racing Licenses Issued

For the Year Ended December 31, 2005

<u>License Type</u>	<u>Count</u>	<u>Fees</u>
Blacksmith	3	\$ 30
Driver	50	1,100
Equine Dentist	3	60
Groom	230	2,300
Official	11	110
Owner	837	19,995
Owner-Driver	21	820
Owner/Trainer	99	3,760
Owner/Trainer/Driver	121	6,420
Partnership	67	1,980
Stable Employee	52	104
Stable Name	102	3,040
Trainer	91	2,185
Trainer/Driver	73	2,720
Vendor	7	140
Veterinarian	9	180
Total Harness Racing Licenses Issued	<u>1776</u>	<u>\$44,944</u>

NEW HAMPSHIRE PARI-MUTUEL COMMISSION

Greyhound Racing Licenses Issued

For the Year Ended December 31, 2005

<u>License Type</u>	<u>Count</u>		<u>Fees</u>
Admissions Employee	28	\$	280
Admissions Manager	2		50
Announcer	4		40
Assistant Racing Secretary	2		20
Assistant Trainer	11		220
Brakeman	2		20
Chart Writer	3		30
Clerk of Scales	1		10
Clerk To The Racing Secretary	2		20
Director of Maintenance	4		100
Director of Racing	1		25
Director of Security	4		100
Food Concession Employee	116		1,160
Food Concession Manager	3		75
Judge	4		40
Kennel Helper	52		520
Kennel Master	1		10
Kennel Name	34		850
Leadout	63		630
Lure Operator	3		30
Maintenance Employee	43		430
Miscellaneous	35		350
Miscellaneous Managerial	1		25
Mutuel Employee	124		1,240
Mutuel Manager	5		125
Owner	293		5,860
Owner/Trainer	16		480
Paddock Judge	2		20
Racing Secretary	2		20
Security	42		420
Starter	3		30
Totalisator Company	2		200
Tote Technician	11		110
Trainer	16		480
Vendor	14		350
Video Equipment Operator	9		90
Total Greyhound Racing Licenses Issued	958	\$	14,460

HORSE RACING PARI-MUTUEL TAX HISTORY

Pari-Mutuel wagering on horse racing became legal in New Hampshire in 1933. The tables below show the tax structure for horse racing in the state. The tax structure for harness from 1957 to 1982 was on a graduated scale based on handle. WPS indicates that the rates apply to win, place, and show pools only. Multi indicates all other pools, such as daily doubles, trifectas, and quiniellas. Breakage in 1933 was kept by the track. From 1939 to 1997 it was split evenly with the state. In 1997, the legislature changed the law to require that 50% of the state's share of breakage be

Thoroughbred Tax History

Year	Chapter Law	Effective Date	Track Commission	State Tax
1933	62	4/3/1933	10%	3.5%
1939	15	3/8/1939	11%	4.5%
1945	117	4/18/1945	11.5%	5.0%
1955	74	4/12/1955	12.5%	6.0%
1957	122	5/16/1957	14%	7.0%
1967	53	6/11/1967	15%	7.5%
1970	5	4/22/1970	16%	8%
1973	306	6/25/1973	18%	No Change
1977	93	5/9/1977	18% WPS 25% Multi	8% WPS 10% Multi
1979	122	5/31/1979	18% WPS 25% Multi	5% WPS 10% Multi
1981	570	7/6/1981	18% WPS 25% Multi	2.5% WPS 5% Multi
1982	42	6/29/1982	18% WPS 25% Multi	1% WPS 2% Multi
1986	4	2/21/1986	19% WPS 26% Multi	No Change
1997	351	7/1/1997	19% WPS 26% Multi	1% Live 1.25% Simulcast

Harness Tax History

Year	Chapter Law	Effective Date	Track Commission	State Tax
1933	62	4/3/1933	10%	3.5%
1939	15	3/8/1939	11%	4.5%
1945	117	4/18/1945	11.5%	5%
1955	74	4/12/1955	15%	6%
1957	122	5/16/1957	17%	5.5% to 9.5%
1973	306	6/25/1973	19%	No Change
1977	93	5/9/1977	19% WPS 25% Multi	5.5% to 9.5% WPS 8.25% Multi
1982	42	6/29/1982	No Change	1% WPS 2% Multi
1997	351	7/1/1997	19% WPS 26% Multi	1% Live 1.25% Simulcast

GREYHOUND RACING PARI-MUTUEL TAX HISTORY

Greyhound racing has been legal in New Hampshire since 1971. The tax structure has been quite complicated at times, because of a system of tax credits and graduated tax rates based on handle. The table below shows the range of tax rates in place since 1971 as well as the tax credits. Breakage on greyhound racing has been split 50:50 between the track and the state. In 1997, the legislature changed the law to require that 50% of the state's share of breakage be returned to licensee for live racing purse enhancement.

Year	Chapter Law	Effective Date	Track Commission	State Tax
1971	541	9/5/1971	17%	5.5%
1974	13	4/1/1974	18%	6% to 10%
1977	134	6/3/1977	No Change	\$750 on first \$50K if handle <\$100K Remainder at 1974 Rates
1979	119	5/29/1979	19% WPS 25% Multi	6% to 10% all pools plus 4% Multi Credit \$175 per race if handle <\$100K Minimum Tax \$500 per day
1985	180	5/27/1985	No Change	No Change in Rates Credit \$200 per race if handle <\$100K Credit \$225 per race if handle <\$50K Minimum Tax \$300 per program
1987	154	5/11/1987	No Change	No Change in Rates Credit \$200 per race if handle <\$125K Credit \$225 per race if handle <\$50K Minimum Tax \$300 per program
1988	291	7/1/1988	19% WPS 25% Multi	6% to 10% all pools plus 5% Multi No Change in Credits
1989	219	7/23/1989	19% WPS 26% Multi	6% to 10% all pools plus 4% to 5% Multi No Change in Credits
1995	224	6/14/1995	No Change	No Change in Rates Special credits for tracks with fewer than 150 live programs and handle <\$35K
1996	201	7/1/1996	No Change	6% to 10% Live WPS plus 4% to 5% Live Multi 3.5% Simulcast No Change in Credits
1997	351	7/1/1997	No Change	1.25% Live 1.5% Simulcast Credits Eliminated

LIVE THOROUGHBRED RACING AT ROCKINGHAM PARK

Note: ETR=Effective Tax Rate

<u>Year</u>	<u>Annual Totals</u>					<u>Performance Averages</u>		
	<u>Performances</u>	<u>Handle</u>	<u>Attendance</u>	<u>State Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Attendance</u>	<u>State Revenue</u>
1933	54	\$ 11,905,423	385,899	\$ 416,693	3.5%	\$ 220,471	7,146	\$ 7,717
1934	62	18,760,847	493,804	656,630	3.5%	302,594	7,965	10,591
1935	41	11,311,372	325,058	395,898	3.5%	275,887	7,928	9,656
1936	40	10,015,536	328,023	350,544	3.5%	250,388	8,201	8,764
1937	66	17,511,720	516,356	612,910	3.5%	265,329	7,824	9,287
1938	45	10,872,109	334,784	380,524	3.5%	241,602	7,440	8,456
1939	48	11,819,375	392,693	619,930	5.2%	246,237	8,181	12,915
1940	60	14,924,096	461,027	780,009	5.2%	248,735	7,684	13,000
1941	66	19,254,484	546,909	1,004,803	5.2%	291,735	8,287	15,224
1942	65	17,344,931	376,010	911,613	5.3%	266,845	5,785	14,025
1943	54	22,864,629	370,747	1,206,675	5.3%	423,419	6,866	22,346
1944	60	32,787,059	490,972	1,714,460	5.2%	546,451	8,183	28,574
1945	54	46,651,853	713,806	2,649,791	5.7%	863,923	13,219	49,070
1946	66	56,266,959	814,335	3,193,931	5.7%	852,530	12,338	48,393
1947	79	47,934,958	689,767	2,710,280	5.7%	606,772	8,731	34,307
1948	84	47,232,640	708,489	2,666,860	5.6%	562,293	8,434	31,748
1949	60	34,227,108	579,689	1,937,241	5.7%	570,452	9,661	32,287
1950	54	31,310,902	472,963	1,759,396	5.6%	579,832	8,759	32,581
1951	54	36,855,103	536,340	2,069,378	5.6%	682,502	9,932	38,322
1952	54	42,730,486	596,006	2,418,352	5.7%	791,305	11,037	44,784
1953	54	44,585,713	595,077	2,528,491	5.7%	825,661	11,020	46,824
1954	54	37,925,603	497,344	2,146,040	5.7%	702,326	9,210	39,741
1955	54	36,581,767	508,228	2,418,321	6.6%	677,440	9,412	44,784
1956	54	42,498,189	547,467	2,811,658	6.6%	787,004	10,138	52,068
1957	52	41,563,836	543,405	3,169,332	7.6%	799,305	10,450	60,949
1958	53	40,411,828	512,852	3,052,606	7.6%	762,487	9,676	57,596
1959	51	35,747,536	425,503	2,720,861	7.6%	700,932	8,343	53,350
1960	51	41,835,284	517,084	3,163,290	7.6%	820,300	10,139	62,025
1961	54	45,024,706	541,230	3,395,108	7.5%	833,791	10,023	62,872
1962	54	44,907,524	580,544	3,403,123	7.6%	831,621	10,751	63,021

LIVE THOROUGHBRED RACING AT ROCKINGHAM PARK (Cont'd)

Note: ETR=Effective Tax Rate

<u>Year</u>	<u>Annual Totals</u>					<u>Performance Averages</u>		
	<u>Performances</u>	<u>Handle</u>	<u>Attendance</u>	<u>State Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Attendance</u>	<u>State Revenue</u>
1963	54	\$45,811,120	553,288	\$3,483,437	7.6%	\$ 848,354	10,246	\$ 64,508
1964	60	59,993,368	714,642	4,527,586	7.5%	999,889	11,911	75,460
1965	54	54,714,058	635,620	4,147,024	7.6%	1,013,223	11,771	76,797
1966	54	55,772,736	642,598	4,206,049	7.5%	1,032,828	11,900	77,890
1967	53	54,756,956	601,962	4,408,266	8.1%	1,033,150	11,358	83,175
1968	51	55,576,933	578,214	4,432,648	8.0%	1,089,744	11,338	86,915
1969	50	56,031,758	565,187	4,477,819	8.0%	1,120,635	11,304	89,556
1970	77	67,080,577	616,507	5,674,049	8.5%	871,176	8,007	73,689
1971	77	74,659,391	931,913	6,298,914	8.4%	969,602	12,103	81,804
1972	77	62,044,395	730,296	5,236,744	8.4%	805,771	9,484	68,010
1973	80	56,465,848	671,681	4,763,813	8.4%	705,823	8,396	59,548
1974	73	53,756,070	632,513	4,546,406	8.5%	736,385	8,665	62,280
1975	67	58,916,380	674,132	4,955,911	8.4%	879,349	10,062	73,969
1976	65	54,181,185	580,620	4,575,585	8.4%	833,557	8,933	70,394
1977	65	53,405,030	583,622	4,837,502	9.1%	821,616	8,979	74,423
1978	65	52,767,554	575,628	4,818,163	9.1%	811,809	8,856	74,126
1979	64	51,329,955	527,350	3,666,634	7.1%	802,031	8,240	57,291
1980	21	18,198,576	188,254	1,407,061	7.7%	866,599	8,964	67,003
1981 to 1983	0			NO THOROUGHBRED RACING				

LIVE THOROUGHBRED RACING AT ROCKINGHAM PARK (Cont'd)

Note: ETR=Effective Tax Rate

		Annual Totals					Performance Averages		
Year		Performances	Handle	Attendance	State Revenue	ETR	Handle	Attendance	State Revenue
1984		140	\$ 73,422,221	727,881	\$ 1,386,324	1.9%	\$ 524,444	5,199	\$ 9,902
1985		165	90,910,743	789,413	1,702,648	1.9%	550,974	4,784	10,319
1986		183	90,727,004	779,088	847,648	0.9%	495,776	4,257	4,632
1987		242	129,575,446	964,033	1,223,945	0.9%	535,436	3,984	5,058
1988		252	143,213,579	1,023,241	1,466,482	1.0%	568,308	4,060	5,819
1989		257	141,594,735	1,046,783	2,674,379	1.9%	550,952	4,073	10,406
1990		256	200,693,367	1,276,683	3,781,320	1.9%	783,958	4,987	14,771
1991		261	185,933,519	1,182,888	3,523,327	1.9%	712,389	4,532	13,499
1992		111	48,297,036	395,510	921,234	1.9%	435,108	3,563	8,299
1993		100	34,443,082	376,322	648,096	1.9%	344,431	3,763	6,481
1994		100	29,711,216	341,700	550,089	1.9%	297,112	3,417	5,501
1995		100	27,794,009	332,366	518,651	1.9%	277,940	3,324	5,187
1996		98	20,836,490	281,539	393,409	1.9%	212,617	2,873	4,014
1997		100	18,662,839	257,744	249,717	1.3%	186,628	2,577	2,497
1998		95	18,226,101	259,243	212,706	1.2%	191,854	2,729	2,239
1999		99	16,782,663	145,836	195,663	1.2%	169,522	1,473	1,976
2000		100	15,241,167	221,838	176,992	1.2%	152,412	2,218	1,770
2001		101	13,731,233	153,055	161,188	1.2%	135,953	1,515	1,596
2002		99	12,872,792	118,525	173,184	1.3%	130,028	1,197	1,749
2003		0			NO THOROUGHBRED RACING				
2004		1	62,598		773	1.2%	62,598		773
2005		0			NO THOROUGHBRED RACING				
Totals	To Date	5,664	\$ 3,251,857,306	37,080,126	\$ 158,536,134	4.9%	\$ 574,127	6,547	\$ 28,990

SIMULCAST THOROUGHBRED RACING

Note: ETR=Effective Tax Rate

<u>Year</u>	<u>Track</u>	<u>Annual Totals</u>				<u>Performance Averages</u>	
		<u>Performances</u>	<u>Handle</u>	<u>State Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>State Revenue</u>
1991	Rockingham Park	43	\$ 3,933,493	\$ 61,741	1.6%	\$ 91,477	\$ 1,436
	Seabrook Greyhound	186	7,763,963	123,645	1.6%	41,742	665
	Hinsdale Greyhound	175	4,083,117	66,951	1.6%	23,332	383
	Lakes Region Greyhound	78	547,007	8,687	1.6%	7,013	111
	Total	482	16,327,580	261,024	1.6%	33,875	542
1992	Rockingham Park	481	37,263,690	738,803	2.0%	77,471	1,536
	Seabrook Greyhound	387	11,021,358	175,311	1.6%	28,479	453
	Hinsdale Greyhound	584	6,458,042	111,005	1.7%	11,058	190
	Lakes Region Greyhound	422	1,577,663	24,458	1.6%	3,739	58
	Total	1,874	56,320,753	1,049,577	1.9%	30,054	560
1993	Rockingham Park	1,352	61,898,922	1,171,536	1.9%	45,783	867
	Seabrook Greyhound	805	11,323,871	216,979	1.9%	14,067	270
	Hinsdale Greyhound	1,126	8,865,071	170,175	1.9%	7,873	151
	Lakes Region Greyhound	1,175	3,350,767	64,085	1.9%	2,852	55
	Total	4,458	85,438,631	1,622,775	1.9%	19,165	364
1994	Rockingham Park	1,894	70,703,786	1,342,430	1.9%	37,330	709
	Seabrook Greyhound	930	10,063,413	191,830	1.9%	10,821	206
	Hinsdale Greyhound	1,664	10,755,685	205,467	1.9%	6,464	123
	Lakes Region Greyhound	2,167	9,173,039	175,032	1.9%	4,233	81
	Total	6,655	100,695,923	1,914,759	1.9%	15,131	288
1995	Rockingham Park	2,320	73,778,293	1,394,108	1.9%	31,801	601
	Seabrook Greyhound	1,293	11,841,716	225,606	1.9%	9,158	174
	Hinsdale Greyhound	1,669	10,457,592	197,999	1.9%	6,266	119
	Lakes Region Greyhound	2,404	8,028,264	150,266	1.9%	3,340	63
	Total	7,686	104,105,865	1,967,979	1.9%	13,545	256

SIMULCAST THOROUGHBRED RACING (Cont'd)

Note: ETR=Effective Tax Rate

		Annual Totals				Performance Averages	
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>State Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>State Revenue</u>
1996	Rockingham Park	1,511	\$ 76,090,935	\$ 1,434,443	1.9%	\$ 50,358	\$ 949
	Seabrook Greyhound	1,968	14,483,433	275,157	1.9%	7,359	140
	Hinsdale Greyhound	2,160	9,587,114	181,298	1.9%	4,438	84
	Lakes Region Greyhound	3,466	11,530,486	217,538	1.9%	3,327	63
	Total	9,105	111,691,968	2,108,436	1.9%	12,267	232
1997	Rockingham Park	2,946	77,848,366	1,278,086	1.6%	26,425	434
	Seabrook Greyhound	2,492	16,200,510	265,134	1.6%	6,501	106
	Hinsdale Greyhound	2,727	10,606,247	171,267	1.6%	3,889	63
	Lakes Region Greyhound	3,705	9,282,587	152,860	1.6%	2,505	41
	Total	11,870	113,937,710	1,867,347	1.6%	9,599	157
1998	Rockingham Park	3,130	84,107,918	1,172,900	1.4%	26,872	375
	Seabrook Greyhound	2,584	19,181,556	266,289	1.4%	7,423	103
	Hinsdale Greyhound	3,063	11,295,082	156,373	1.4%	3,688	51
	Lakes Region Greyhound	3,788	10,669,676	149,317	1.4%	2,817	39
	Total	12,565	125,254,232	1,744,879	1.4%	9,969	139
1999	Rockingham Park	3,939	86,131,445	1,199,315	1.4%	21,866	304
	Seabrook Greyhound	2,486	20,721,073	287,227	1.4%	8,335	116
	Hinsdale Greyhound	3,263	10,792,380	149,855	1.4%	3,308	46
	Lakes Region Greyhound	3,618	11,650,932	164,344	1.4%	3,220	45
	Total	13,306	129,295,830	1,800,741	1.4%	9,717	135
2000	Rockingham Park	4,672	88,774,599	1,236,172	1.4%	19,001	265
	Seabrook Greyhound	2,591	19,798,705	277,327	1.4%	7,641	107
	Hinsdale Greyhound	3,697	11,336,466	157,637	1.4%	3,066	43
	Lakes Region Greyhound	3,902	18,171,819	257,427	1.4%	4,657	66
	Total	14,862	138,081,589	1,928,563	1.4%	9,291	130

SIMULCAST THOROUGHBRED RACING (Cont'd)

Note: ETR=Effective Tax Rate

Annual Totals						Performance Averages	
Year	Track	Performances	Handle	State Revenue	ETR	Handle	State Revenue
2001	Rockingham Park	4,852	\$ 93,904,816	\$ 1,308,121	1.4%	\$ 19,354	\$ 270
	Seabrook Greyhound	2,777	22,114,128	307,269	1.4%	7,963	111
	Hinsdale Greyhound	4,381	12,702,403	178,304	1.4%	2,899	41
	Lakes Region	4,295	21,104,635	292,908	1.4%	4,914	68
	Total	16,305	149,825,982	2,086,602	1.4%	9,189	128
2002	Rockingham Park	4,856	91,422,139	1,395,539	1.5%	18,827	287
	Seabrook Greyhound	3,003	22,720,445	345,422	1.5%	7,566	115
	Hinsdale Greyhound	4,760	14,717,639	253,718	1.7%	3,092	53
	Lakes Region	5,251	22,013,979	347,097	1.6%	4,192	66
	Total	17,870	150,874,202	2,341,776	1.6%	8,443	131
2003	Rockingham Park	4,703	83,078,737	1,267,678	1.5%	17,665	270
	Seabrook Greyhound	3,333	23,158,074	353,048	1.5%	6,948	106
	Hinsdale Greyhound	4,582	14,320,417	220,353	1.5%	3,125	48
	Lakes Region	4,571	19,959,597	318,471	1.6%	4,367	70
	Total	17,189	140,516,825	2,159,550	1.5%	8,174	126
2004	Rockingham Park	4,872	79,537,880	1,216,926	1.5%	16,326	250
	Seabrook Greyhound	4,396	26,599,318	406,113	1.5%	6,051	92
	Hinsdale Greyhound	4,549	15,823,938	245,555	1.6%	3,479	54
	Lakes Region	5,028	24,074,490	386,809	1.6%	4,788	77
	Total	18,845	146,035,626	2,255,403	1.5%	7,749	120
2005	Rockingham Park	4,856	74,384,169	1,131,526	1.5%	15,318	233
	Seabrook Greyhound	4,834	25,684,449	386,058	1.5%	5,313	80
	Hinsdale Greyhound	4,594	37,192,926	561,707	1.5%	8,096	122
	Lakes Region	1,124	3,202,570	53,710	1.7%	2,849	48
	Total	15,408	140,464,114	2,133,001	1.5%	9,116	138
Totals To Date	Rockingham Park	46,427	1,082,859,188	17,349,324	1.6%	23,324	374
	Seabrook Greyhound	34,065	262,676,012	4,102,415	1.6%	7,711	120
	Hinsdale Greyhound	42,994	188,994,119	3,027,664	1.6%	4,396	70
	Lakes Region	44,994	174,337,511	2,763,009	1.6%	3,875	61
	Total	168,480	\$1,708,866,830	\$27,242,412	1.6%	\$10,143	\$162

LIVE GREYHOUND RACING

Note: ETR=Effective Tax Rate

Annual Totals							Performance Averages		
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>State Revenue</u>	<u>Attendance</u>	<u>ETR</u>	<u>Handle</u>	<u>State Revenue</u>	<u>Attendance</u>
1973	Hinsdale	97	\$ 10,495,787	\$ 623,988	162,442	5.9%	\$ 108,204	\$ 6,433	1,675
	Seabrook	146	24,437,308	1,551,884	388,151	6.4%	167,379	10,629	2,659
	Total	243	34,933,095	2,175,872	550,593	6.2%	143,758	8,954	2,266
1974	Hinsdale	154	18,406,568	1,175,512	236,288	6.4%	119,523	7,633	1,534
	Seabrook	265	51,961,267	3,726,356	667,795	7.2%	196,080	14,062	2,520
	Total	419	70,367,835	4,901,868	904,083	7.0%	167,942	11,699	2,158
1975	Hinsdale	136	16,535,666	1,100,499	204,518	6.7%	121,586	8,092	1,504
	Seabrook	367	85,353,577	6,723,101	1,032,185	7.9%	232,571	18,319	2,812
	Lakes Region	74	3,307,834	211,271	96,123	6.4%	44,700	2,855	1,299
	Total	577	105,197,077	8,034,871	1,332,826	7.6%	182,317	13,925	2,310
1976	Hinsdale	183	16,278,450	1,056,148	212,580	6.5%	88,953	5,771	1,162
	Seabrook	417	94,044,971	7,415,140	1,106,883	7.9%	225,528	17,782	2,654
	Lakes Region	48	2,245,832	147,448	66,364	6.6%	46,788	3,072	1,383
	Total	648	112,569,253	8,618,736	1,385,827	7.7%	173,718	13,301	2,139
1977	Hinsdale	133	10,294,296	581,560	138,404	5.6%	77,401	4,373	1,041
	Seabrook	492	101,285,385	8,109,176	1,161,135	8.0%	205,865	16,482	2,360
	Lakes Region	109	4,636,664	118,593	107,782	2.6%	42,538	1,088	989
	Total	734	116,216,345	8,809,329	1,407,321	7.6%	158,333	12,002	1,917
1978	Hinsdale	170	12,602,154	504,601	160,894	4.0%	74,130	2,968	946
	Seabrook	432	95,804,781	7,615,743	1,062,610	7.9%	221,770	17,629	2,460
	Lakes Region	91	4,270,606	97,898	82,860	2.3%	46,930	1,076	911
	Total	693	112,677,541	8,218,242	1,306,364	7.3%	162,594	11,859	1,885
1979	Hinsdale	189	12,754,174	653,731	152,148	5.1%	67,482	3,459	805
	Seabrook	476	82,003,469	7,161,776	938,747	8.7%	172,276	15,046	1,972
	Total	665	94,757,643	7,815,507	1,090,895	8.2%	142,493	11,753	1,640

LIVE GREYHOUND RACING (Cont'd)

Note: ETR=Effective Tax Rate

<u>Year</u>	<u>Track</u>	<u>Annual Totals</u>					<u>Performance Averages</u>		
		<u>Performances</u>	<u>Handle</u>	<u>State Revenue</u>	<u>Attendance</u>	<u>ETR</u>	<u>Handle</u>	<u>State Revenue</u>	<u>Attendance</u>
1980	Hinsdale	255	\$ 15,373,092	\$ 976,844	181,960	6.4%	\$ 60,287	\$ 3,831	714
	Seabrook	408	70,507,999	6,781,244	843,139	9.6%	172,814	16,621	2,067
	Total	663	85,881,091	7,758,088	1,025,099	9.0%	129,534	11,701	1,546
1981	Hinsdale	277	19,003,020	1,295,730	210,341	6.8%	68,603	4,678	759
	Seabrook	452	68,768,887	6,447,349	835,931	9.4%	152,144	14,264	1,849
	Lakes Region	105	4,190,318	159,699	80,541	3.8%	39,908	1,521	767
	Total	834	91,962,225	7,902,778	1,126,813	8.6%	110,266	9,476	1,351
1982	Hinsdale	294	19,740,968	1,259,643	202,654	6.4%	67,146	4,285	689
	Seabrook	375	58,040,479	5,491,173	691,289	9.5%	154,775	14,643	1,843
	Berensons'	102	4,510,546	193,605	76,254	4.3%	44,221	1,898	748
	Total	771	82,291,993	6,944,421	970,197	8.4%	106,734	9,007	1,258
1983	Hinsdale	294	20,110,414	1,308,893	208,758	6.5%	68,403	4,452	710
	Seabrook	377	59,221,566	5,587,039	670,801	9.4%	157,086	14,820	1,779
	Berensons'	136	6,318,442	250,626	94,955	4.0%	46,459	1,843	698
	Total	807	85,650,422	7,146,558	974,514	8.3%	106,134	8,856	1,208
1984	Hinsdale	283	22,476,324	1,618,541	220,595	7.2%	79,422	5,719	779
	Seabrook	378	57,076,058	5,341,465	564,816	9.4%	150,995	14,131	1,494
	Berensons'	137	6,067,016	218,167	86,273	3.6%	44,285	1,592	630
	Total	798	85,619,398	7,178,173	871,684	8.4%	107,292	8,995	1,092
1985	Hinsdale	286	22,454,822	1,585,309	219,710	7.1%	78,513	5,543	768
	Seabrook	379	59,899,476	5,716,118	523,832	9.5%	158,046	15,082	1,382
	Berensons'	156	6,816,206	194,085	88,368	2.8%	43,694	1,244	566
	Total	821	89,170,504	7,495,512	831,910	8.4%	108,612	9,130	1,013

LIVE GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals					Performance Averages		
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>Attendance</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>	<u>Attendance</u>
1986	Hinsdale	415	\$ 30,959,690	\$ 2,004,566	291,392	6.5%	\$ 74,602	\$ 4,830	702
	Seabrook	421	65,689,336	6,248,409	543,429	9.5%	156,032	14,842	1,291
	Berensons'	149	6,307,170	164,728	81,440	2.6%	42,330	1,106	547
	Total	985	102,956,196	8,417,703	916,261	8.2%	104,524	8,546	930
1987	Hinsdale	499	35,109,648	2,081,700	312,714	5.9%	70,360	4,172	627
	Seabrook	420	66,154,758	6,203,061	524,139	9.4%	157,511	14,769	1,248
	Berensons'	113	5,849,638	198,053	68,005	3.4%	51,767	1,753	602
	Total	1,032	107,114,044	8,482,814	904,858	7.9%	103,793	8,220	877
1988	Hinsdale	524	39,780,289	2,446,792	312,461	6.2%	75,917	4,669	596
	Seabrook	408	64,047,574	5,887,164	527,528	9.2%	156,979	14,429	1,293
	Berensons'	109	5,199,439	157,457	61,714	3.0%	47,701	1,445	566
	Total	1,041	109,027,302	8,491,413	901,703	7.8%	104,733	8,157	866
1989	Hinsdale	526	38,612,157	2,298,651	324,436	6.0%	73,407	4,370	617
	Seabrook	435	63,772,032	5,481,253	536,884	8.6%	146,602	12,601	1,234
	Berensons'	124	5,306,005	130,131	61,938	2.5%	42,790	1,049	500
	Total	1,085	107,690,194	7,910,035	923,258	7.3%	99,254	7,290	851
1990	Hinsdale	555	34,291,891	1,689,724	303,974	4.9%	61,787	3,045	548
	Seabrook	436	58,590,522	4,680,030	521,866	8.0%	134,382	10,734	1,197
	Berensons'	129	4,428,587	81,834	57,728	1.8%	34,330	634	448
	Total	1,120	97,311,000	6,451,588	883,568	6.6%	86,885	5,760	789
1991	Hinsdale	485	27,543,690	1,222,333	301,010	4.4%	56,791	2,520	621
	Seabrook	413	52,499,005	4,042,610	547,947	7.7%	127,116	9,788	1,327
	Berensons'	108	2,904,111	54,811	48,735	1.9%	26,890	508	451
	Total	1,006	82,946,806	5,319,754	897,692	6.4%	82,452	5,288	892
1992	Hinsdale	491	26,593,954	1,105,907	316,204	4.2%	54,163	2,252	644
	Seabrook	412	42,956,333	2,885,342	481,191	6.7%	104,263	7,003	1,168
	Lakes Region	123	3,490,775	52,418	51,143	1.5%	28,380	426	416
	Total	1,026	73,041,062	4,043,667	848,538	5.5%	71,190	3,941	827

LIVE GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals					Performance Averages		
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>Attendance</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>	<u>Attendance</u>
1993	Hinsdale	448	\$ 23,391,840	\$ 909,431	278,494	3.9%	\$ 52,214	\$ 2,030	622
	Seabrook	451	35,504,318	2,192,126	431,838	6.2%	78,724	4,861	958
	Lakes Region	100	1,470,397	33,729	35,348	2.3%	14,704	337	353
	Total	999	60,366,555	3,135,286	745,680	5.2%	60,427	3,138	746
1994	Hinsdale	433	21,182,798	806,606	240,642	3.8%	48,921	1,863	556
	Seabrook	390	26,070,287	1,239,592	319,835	4.8%	66,847	3,178	820
	Lakes Region	100	947,508	32,351	27,812	3.4%	9,475	324	278
	Total	923	48,200,593	2,078,549	588,289	4.3%	52,222	2,252	637
1995	Hinsdale	399	17,504,466	558,300	214,894	3.2%	43,871	1,399	539
	Seabrook	328	21,501,642	1,014,185	271,950	4.7%	65,554	3,092	829
	Lakes Region	100	755,542	31,851	30,256	4.2%	7,555	319	303
	Total	827	39,761,650	1,604,336	517,100	4.0%	48,079	1,940	625
1996	Hinsdale	398	15,520,999	389,119	168,653	2.5%	38,997	978	424
	Seabrook	330	18,529,363	704,977	232,870	3.8%	56,150	2,136	706
	Lakes Region	98	585,534	30,965	27,635	5.3%	5,975	316	282
	Total	826	34,635,896	1,125,061	429,158	3.2%	41,932	1,362	520
1997	Hinsdale	417	14,355,972	267,777	169,552	1.9%	34,427	642	407
	Seabrook	355	18,522,055	418,075	229,719	2.3%	52,175	1,178	647
	Lakes Region	96	510,590	12,730	23,190	2.5%	5,319	133	242
	Total	868	33,388,617	698,582	422,461	2.1%	38,466	805	487
1998	Hinsdale	333	13,244,185	174,958	149,110	1.3%	39,772	525	448
	Seabrook	375	18,852,382	252,272	224,523	1.3%	50,273	673	599
	Lakes Region	96	391,856	5,597	15,291	1.4%	4,082	58	159
	Total	804	32,488,423	432,827	388,924	1.3%	40,408	538	484

LIVE GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

Annual Totals							Performance Averages		
Year	Track	Performances	Handle	Revenue	Attendance	ETR	Handle	Revenue	Attendance
1999	Hinsdale	314	\$ 10,372,246	\$ 137,237	127,233	1.3%	\$ 33,033	\$ 437	405
	Seabrook	364	16,427,596	220,557	203,497	1.3%	45,131	606	559
	Lakes Region	96	354,069	4,996	17,919	1.4%	3,688	52	187
	Total	774	27,153,911	362,790	348,649	1.3%	35,083	469	450
2000	Hinsdale	293	9,965,199	131,681	121,471	1.3%	34,011	449	415
	Seabrook	357	15,483,036	207,336	180,030	1.3%	43,370	581	504
	Lakes Region	98	377,971	5,289	18,586	1.4%	3,857	54	190
	Total	748	25,826,206	344,306	320,087	1.3%	34,527	445	428
2001	Hinsdale	327	9,743,307	128,860	120,016	1.3%	29,796	394	367
	Seabrook	395	16,441,151	220,515	187,135	1.3%	41,623	558	474
	Lakes Region	104	258,374	3,673	13,197	1.4%	2,484	35	127
	Total	826	26,442,832	353,048	320,348	1.3%	32,013	427	388
2002	Hinsdale	338	9,223,247	128,090	123,237	1.4%	27,288	379	365
	Seabrook	439	17,580,508	250,747	181,180	1.4%	40,047	571	413
	Lakes Region	100	319,552	4,986	16,090	1.6%	3,196	50	161
	Total	877	27,123,307	383,823	320,507	1.4%	30,927	438	365
2003	Hinsdale	337	8,634,350	120,392	123,478	1.4%	25,621	357	366
	Seabrook	373	12,745,733	182,470	152,610	1.4%	34,171	489	409
	Lakes Region	90	278,101	4,403	14,626	1.6%	3,090	49	163
	Total	800	21,658,184	307,265	290,714	1.4%	27,073	384	363
2004	Hinsdale	310	7,841,698	110,284	115,578	1.4%	25,296	356	373
	Seabrook	393	11,988,547	171,859	146,633	1.4%	30,505	437	373
	Lakes Region	88	267,646	4,234	15,169	1.6%	3,041	48	172
	Total	791	20,097,891	286,377	277,380	1.4%	25,408	362	351
2005	Hinsdale	240	5,886,597	83,253	90,559	1.4%	24,527	347	377
	Seabrook	330	7,773,936	112,611	116,516	1.4%	23,557	341	353
	Total	570	13,660,533	195,864	207,075	1.4%	23,966	344	363
Totals To Date	Hinsdale	10,833	616,283,958	30,536,660	6,716,400	5.0%	56,890	2,819	620
	Seabrook	12,789	1,559,535,337	120,282,755	17,048,634	7.7%	121,943	9,405	13,296
	Lakes Region	2,979	82,366,329	2,605,628	1,465,342	3.2%	27,649	875	492
	Total	26,601	\$ 2,258,185,624	\$153,425,043	25,230,376	6.8%	\$84,891	\$5,768	948

SIMULCAST GREYHOUND RACING

Note: ETR = Effective Tax Rate

<u>Year</u>	<u>Track</u>	<u>Annual Totals</u>				<u>Performance Averages</u>	
		<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>
1992	Lakes Region	140	\$ 742,719	\$ 43,405	5.8%	\$ 5,305	\$310
	Hinsdale	123	989,977	38,993	3.9%	8,049	317
	Total	263	1,732,696	82,398	4.8%	6,588	313
1993	Lakes Region	625	3,629,740	193,670	5.3%	5,808	310
	Seabrook	502	6,920,573	161,206	2.3%	13,786	321
	Hinsdale	446	2,747,056	137,650	5.0%	6,159	309
	Total	1,573	13,297,369	492,526	3.7%	8,454	313
1994	Lakes Region	899	4,803,093	277,580	5.8%	5,343	309
	Seabrook	990	10,713,328	314,671	2.9%	10,822	318
	Hinsdale	492	2,680,996	151,873	5.7%	5,449	309
	Total	2,381	18,197,417	744,124	4.1%	7,643	313
1995	Lakes Region	2,432	10,681,489	217,299	2.0%	4,392	89
	Seabrook	1,350	11,540,496	424,142	3.7%	8,549	314
	Hinsdale	649	2,570,232	198,823	7.7%	3,960	306
	Total	4,431	24,792,217	840,264	3.4%	5,595	190
1996	Lakes Region	3,988	14,914,303	163,457	1.1%	3,740	41
	Seabrook	2,138	14,448,559	511,306	3.5%	6,758	239
	Hinsdale	1,417	3,396,795	194,707	5.7%	2,397	137
	Total	7,543	32,759,657	869,470	2.7%	4,343	115
1997	Lakes Region	4,574	12,987,529	337,699	2.6%	2,839	74
	Seabrook	2,729	17,311,894	452,241	2.6%	6,344	166
	Hinsdale	2,323	4,280,485	112,254	2.6%	1,843	48
	Total	9,626	34,579,908	902,194	2.6%	3,592	94

SIMULCAST GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>
1998	Lakes Region	5,087	\$ 13,972,376	\$ 215,664	1.5%	\$ 2,747	\$ 42
	Seabrook	2,848	18,550,223	290,887	1.6%	6,513	102
	Hinsdale	2,514	4,200,521	65,842	1.6%	1,671	26
	Total	10,449	36,723,120	572,393	1.6%	3,515	55
1999	Lakes Region	5,819	20,466,990	314,291	1.5%	3,517	54
	Seabrook	3,538	18,561,688	292,408	1.6%	5,246	83
	Hinsdale	2,740	3,688,094	57,483	1.6%	1,346	21
	Total	12,097	42,716,772	664,182	1.6%	3,531	55
2000	Lakes Region	6,542	25,859,627	398,002	1.5%	3,953	61
	Seabrook	3,684	18,427,570	288,394	1.6%	5,002	78
	Hinsdale	3,431	4,210,673	65,205	1.6%	1,227	19
	Total	13,657	48,497,870	751,601	1.6%	3,551	55
2001	Lakes Region	7,217	41,210,346	631,806	1.5%	5,710	88
	Seabrook	4,093	20,012,485	313,556	1.6%	4,889	77
	Hinsdale	3,158	3,772,038	58,659	1.6%	1,194	19
	Total	14,468	64,994,869	1,004,021	1.5%	4,492	69

SIMULCAST GREYHOUND RACING (Cont'd)

Note: ETR = Effective Tax Rate

<u>Year</u>	<u>Track</u>	<u>Annual Totals</u>				<u>Performance Averages</u>	
		<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>
2002	Lakes Region	7,740	\$ 47,800,672	\$ 746,012	1.6%	\$ 6,176	\$ 96
	Seabrook	6,222	21,508,623	349,983	1.6%	3,457	56
	Hinsdale	4,071	4,478,628	71,887	1.6%	1,100	18
	Rockingham Park	835	4,246,885	72,401	1.7%	5,086	87
	Total	18,868	78,034,808	1,240,283	1.6%	4,136	66
2003	Lakes Region	7,344	53,810,355	834,611	1.6%	7,327	114
	Seabrook	6,697	18,231,045	296,066	1.6%	2,722	44
	Hinsdale	3,940	4,009,109	64,371	1.6%	1,018	16
	Rockingham Park	1,485	5,656,447	96,248	1.7%	3,809	65
	Total	19,466	81,706,956	1,291,296	1.6%	4,197	66
2004	Lakes Region	7,248	41,297,896	640,476	1.6%	5,698	88
	Seabrook	6,483	18,253,143	294,412	1.6%	2,816	45
	Hinsdale	4,118	3,968,131	63,688	1.6%	964	15
	Rockingham Park	1,497	5,090,263	86,261	1.7%	3,400	58
	Total	19,346	68,609,433	1,084,837	1.6%	3,546	56
2005	Lakes Region	1,730	9,736,471	151,950	1.6%	5,628	88
	Seabrook	5,919	16,388,331	264,162	1.6%	2,769	45
	Hinsdale	4,240	4,886,531	77,501	1.6%	1,152	18
	Rockingham Park	1,343	4,571,384	77,322	1.7%	3,404	58
	Total	13,232	35,582,717	570,935	1.6%	2,689	43
Totals To Date	Lakes Region	61,385	301,913,606	5,165,922	1.7%	4,918	84
	Seabrook	47,193	210,867,958	4,253,434	2.0%	4,468	90
	Hinsdale	33,662	49,879,266	1,358,936	2.7%	1,482	40
	Rockingham Park	5,160	19,564,979	332,232	1.7%	3,792	64
	Total	147,400	\$582,225,809	\$11,110,524	1.9%	\$3,950	\$75

LIVE HARNESS RACING

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>
1933	Rockingham Park	16	\$ 778,640	\$ 27,948	3.6%	\$ 48,665	\$ 1,747
1934	Rockingham Park	10	475,161	17,385	3.7%	47,516	1,739
	Rochester Fair	4	59,419	2,147	3.6%	14,855	537
	Totals	14	534,580	19,532	3.7%	38,184	1,395
1938	Rochester Fair	4	35,248	1,234	3.5%	8,812	309
1939	Rochester Fair	3	35,211	1,902	5.4%	11,737	634
1940	Rochester Fair	5	42,133	2,290	5.4%	8,427	458
1941	Rochester Fair	5	75,314	4,139	5.5%	15,063	828
1942	Rochester Fair	5	119,765	6,630	5.5%	23,953	1,326
1943	Rochester Fair	4	136,997	7,328	5.3%	34,249	1,832
1944	Rochester Fair	5	173,295	9,483	5.5%	34,659	1,897
1945	Rochester Fair	6	251,741	14,840	5.9%	41,957	2,473
	Pittsfield Fair	4	24,213	1,486	6.1%	6,053	372
	Totals	10	275,954	16,326	5.9%	27,595	1,633
1946	Rochester Fair	6	309,325	18,591	6.0%	51,554	3,099
	Pittsfield Fair	5	47,375	2,841	6.0%	9,475	568
	Totals	11	356,700	21,432	6.0%	32,427	1,948
1947	Rochester Fair	5	173,220	10,465	6.0%	34,644	2,093
	Pittsfield Fair	5	62,848	3,747	6.0%	12,570	749
	Totals	10	236,068	14,212	6.0%	23,607	1,421

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

<u>Year</u>	<u>Track</u>	<u>Annual Totals</u>				<u>Performance Averages</u>	
		<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>
1948	Rochester Fair	5	\$ 180,736	\$ 10,715	5.9%	\$ 36,147	\$ 2,143
1949	Rochester Fair	4	108,578	6,444	5.9%	27,145	1,611
1950	Rochester Fair	6	164,698	9,582	5.8%	27,450	1,597
1951	Rochester Fair	6	191,200	11,228	5.9%	31,867	1,871
1952	Rochester Fair	5	201,040	11,815	5.9%	40,208	2,363
1953	Rochester Fair	7	191,817	11,125	5.8%	27,402	1,589
1954	Rochester Fair	6	177,126	10,448	5.9%	29,521	1,741
1955	Rochester Fair	5	121,616	8,394	6.9%	24,323	1,679
1956	No Racing						
1957	Rochester Fair	6	198,258	12,163	6.1%	33,043	2,027
1958	Rockingham Park	76	9,255,654	565,510	6.1%	121,785	7,441
	Rochester Fair	4	116,892	7,199	6.2%	29,223	1,800
	Hinsdale Raceway	39	2,230,267	138,907	6.2%	57,186	3,562
	Totals	119	11,602,813	711,616	6.1%	97,503	5,980
1959	Rockingham Park	76	15,406,319	934,224	6.1%	202,715	12,292
	Rochester Fair	7	216,323	13,235	6.1%	30,903	1,891
	Hinsdale Raceway	88	6,514,430	401,997	6.2%	74,028	4,568
	Totals	171	22,137,072	1,349,456	6.1%	129,457	7,892

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>
1960	Rockingham Park	75	\$ 17,485,303	\$ 1,064,424	6.1%	\$ 233,137	\$ 14,192
	Rochester Fair	5	180,678	11,179	6.2%	36,136	2,236
	Hinsdale Raceway	88	8,277,452	508,864	6.1%	94,062	5,783
	Totals	168	25,943,433	1,584,467	6.1%	154,425	9,431
1961	Rockingham Park	77	21,613,227	1,318,892	6.1%	280,691	17,128
	Rochester Fair	6	260,528	15,981	6.1%	43,421	2,664
	Hinsdale Raceway	94	9,787,048	602,531	6.2%	104,118	6,410
	Totals	177	31,660,803	1,937,404	6.1%	178,875	10,946
1962	Rockingham Park	73	24,564,640	1,505,797	6.1%	336,502	20,627
	Rochester Fair	7	381,157	22,900	6.0%	54,451	3,271
	Hinsdale Raceway	105	11,806,654	723,370	6.1%	112,444	6,889
	Totals	185	36,752,451	2,252,067	6.1%	198,662	12,173
1963	Rockingham Park	81	27,662,292	1,731,288	6.3%	341,510	21,374
	Rochester Fair	7	417,832	25,282	6.1%	59,690	3,612
	Hinsdale Raceway	105	11,303,455	692,885	6.1%	107,652	6,599
	Totals	193	39,383,579	2,449,455	6.2%	204,060	12,691
1964	Rockingham Park	85	31,921,586	1,996,698	6.3%	375,548	23,491
	Rochester Fair	7	450,914	27,155	6.0%	64,416	3,879
	Hinsdale Raceway	136	12,702,515	779,908	6.1%	93,401	5,735
	Totals	228	45,075,015	2,803,761	6.2%	197,697	12,297

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	Track	Performances	Handle	Revenue	ETR	Handle	Revenue
1965	Rockingham Park	95	\$ 36,392,628	\$ 2,284,559	6.3%	\$ 383,080	\$ 24,048
	Rochester Fair	7	491,705	29,773	6.1%	70,244	4,253
	Hinsdale Raceway	134	12,582,089	772,024	6.1%	93,896	5,761
	Totals	236	49,466,422	3,086,356	6.2%	209,603	13,078
1966	Rockingham Park	95	38,267,344	2,415,888	6.3%	402,814	25,430
	Rochester Fair	7	532,095	31,818	6.0%	76,014	4,545
	Hinsdale Raceway	134	12,445,221	764,606	6.1%	92,875	5,706
	Totals	236	51,244,660	3,212,312	6.3%	217,138	13,611
1967	Rockingham Park	91	35,901,990	2,253,749	6.3%	394,527	24,766
	Rochester Fair	8	660,664	39,893	6.0%	82,583	4,987
	Hinsdale Raceway	131	13,201,818	804,280	6.1%	100,777	6,140
	Totals	230	49,764,472	3,097,922	6.2%	216,367	13,469
1968	Rockingham Park	108	45,696,903	2,881,437	6.3%	423,119	26,680
	Rochester Fair	8	786,536	47,449	6.0%	98,317	5,931
	Hinsdale Raceway	133	13,753,489	837,420	6.1%	103,410	6,296
	Totals	249	60,236,928	3,766,306	6.3%	241,915	15,126
1969	Rockingham Park	99	43,655,329	2,811,270	6.4%	440,963	28,397
	Rochester Fair	8	796,746	47,592	6.0%	99,593	5,949
	Hinsdale Raceway	142	15,322,201	926,776	6.0%	107,903	6,527
	Totals	249	59,774,276	3,785,638	6.3%	240,057	15,203
1970	Rockingham Park	125	53,177,801	3,370,775	6.3%	425,422	26,966
	Rochester Fair	8	794,312	47,982	6.0%	99,289	5,998
	Hinsdale Raceway	142	17,535,684	1,050,498	6.0%	123,491	7,398
	Totals	275	71,507,797	4,469,255	6.3%	260,028	16,252

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
Year	Track	Performances	Handle	Revenue	ETR	Handle	Revenue
1971	Rockingham Park	125	\$ 54,676,207	\$ 3,459,167	6.3%	\$ 437,410	\$ 27,673
	Rochester Fair	8	774,250	46,753	6.0%	96,781	5,844
	Rochester Raceway	36	1,207,453	72,367	6.0%	33,540	2,010
	Hinsdale Raceway	140	18,541,379	1,105,907	6.0%	132,438	7,899
	Totals	309	75,199,289	4,684,194	6.2%	243,363	15,159
1972	Rockingham Park	152	57,973,886	3,620,180	6.2%	381,407	23,817
	Rochester Fair	8	751,386	45,095	6.0%	93,923	5,637
	Rochester Raceway	25	1,182,366	71,435	6.0%	47,295	2,857
	Hinsdale Raceway	129	17,793,125	1,057,237	5.9%	137,931	8,196
	Totals	314	77,700,763	4,793,947	6.2%	247,455	15,267
1973	Rockingham Park	155	53,856,585	3,287,806	6.1%	347,462	21,212
	Rochester Fair	8	782,595	46,570	6.0%	97,824	5,821
	Hinsdale Raceway	128	16,422,388	978,213	6.0%	128,300	7,642
	Totals	291	71,061,568	4,312,589	6.1%	244,198	14,820
1974	Rockingham Park	154	46,848,915	2,790,129	6.0%	304,214	18,118
	Rochester Fair	8	754,671	45,373	6.0%	94,334	5,672
	Hinsdale Raceway	126	16,345,128	975,597	6.0%	129,723	7,743
	Totals	288	63,948,714	3,811,099	6.0%	222,044	13,233
1975	Rockingham Park	106	34,542,444	2,044,609	5.9%	325,872	19,289
	Rochester Fair	8	771,857	46,565	6.0%	96,482	5,821
	Hinsdale Raceway	130	15,679,148	932,116	5.9%	120,609	7,170
	Totals	244	50,993,449	3,023,290	5.9%	208,990	12,391
1976	Rockingham Park	110	30,955,767	1,859,152	6.0%	281,416	16,901
	Rochester Fair	8	864,572	51,471	6.0%	108,072	6,434
	Hinsdale Raceway	93	7,509,190	443,149	5.9%	80,744	4,765
	Totals	211	39,329,529	2,353,772	6.0%	186,396	11,155

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>
1977	Rockingham Park	110	\$ 29,713,973	\$ 2,045,011	6.9%	\$ 270,127	\$ 18,591
	Rochester Fair	7	714,637	39,070	5.5%	102,091	5,581
	Hinsdale Raceway	93	6,478,866	284,889	4.4%	69,665	3,063
	Totals	210	36,907,476	2,368,970	6.4%	175,750	11,281
1978	Rockingham Park	112	26,343,268	1,944,933	7.4%	235,208	17,365
	Rochester Fair	8	859,442	47,612	5.5%	107,430	5,952
	Hinsdale Raceway	63	4,150,480	161,624	3.9%	65,881	2,565
	Totals	183	31,353,190	2,154,169	6.9%	171,329	11,771
1979	Rockingham Park	97	21,207,261	1,302,505	6.1%	218,632	13,428
	Rochester Fair	8	839,586	24,913	3.0%	104,948	3,114
	Hinsdale Raceway	45	3,304,612	69,972	2.1%	73,436	1,555
	Totals	150	25,351,459	1,397,390	5.5%	169,010	9,316
1980	Rockingham Park	51	12,927,707	620,810	4.8%	253,484	12,173
	Rochester Fair	9	881,216	25,707	2.9%	97,913	2,856
	Hinsdale Raceway	43	3,461,554	77,634	2.2%	80,501	1,805
	Totals	103	17,270,477	724,151	4.2%	167,674	7,031
1981	Hinsdale Raceway	51	4,139,676	98,213	2.4%	81,170	1,926
	Rochester Fair	9	825,611	23,929	2.9%	91,735	2,659
	Totals	60	4,965,287	122,142	2.5%	82,755	2,036
1982	Hinsdale Raceway	52	4,040,816	83,678	2.1%	77,708	1,609
	Rochester Fair	9	906,882	17,780	2.0%	100,765	1,976
	Totals	61	4,947,698	101,458	2.1%	81,110	1,663
1983	Hinsdale Raceway	52	4,421,316	88,546	2.0%	85,025	1,703
	Rochester Fair	9	980,569	19,571	2.0%	108,952	2,175
	Totals	61	5,401,885	108,117	2.0%	88,555	1,772

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

Year	Track	Annual Totals				Performance Averages	
		Performances	Handle	Revenue	ETR	Handle	Revenue
1984	Hinsdale Raceway	63	\$ 5,432,060	\$ 108,300	2.0%	\$ 86,223	\$ 1,719
	Rochester Fair	9	876,522	17,477	2.0%	97,391	1,942
	Totals	72	6,308,582	125,777	2.0%	87,619	1,747
1985	Hinsdale Raceway	63	5,433,979	108,905	2.0%	86,254	1,729
	Rochester Fair	11	913,076	18,617	2.0%	83,007	1,692
	Totals	74	6,347,055	127,522	2.0%	85,771	1,723
1986	Rochester Fair	11	919,119	18,534	2.0%	83,556	1,685
1987	Rochester Fair	11	1,029,817	20,765	2.0%	93,620	1,888
1988	Rochester Fair	12	1,173,555	24,042	2.0%	97,796	2,004
1989	Rochester Fair	12	1,130,401	22,744	2.0%	94,200	1,895
1990	Rochester Fair	12	1,075,116	21,483	2.0%	89,593	1,790
1991	Plymouth Fair	5	88,721	1,799	2.0%	17,744	360
	Rochester Fair	12	1,008,400	19,794	2.0%	84,033	1,650
	Totals	17	1,097,121	21,593	2.0%	64,537	1,270
1992	Plymouth Fair	5	116,486	2,357	2.0%	23,297	471
	Rochester Fair	12	933,265	18,674	2.0%	77,772	1,556
	Totals	17	1,049,751	21,031	2.0%	61,750	1,237
1993	Plymouth Fair	5	68,470	1,349	2.0%	13,694	270
	Rochester Fair	11	889,262	17,797	2.0%	80,842	1,618
	Totals	16	957,732	19,146	2.0%	59,858	1,197

LIVE HARNESS RACING (Cont'd)

Note: ETR = Effective Tax Rate

Annual Totals						Performance Averages	
Year	Track	Performances	Handle	Revenue	ETR	Handle	Revenue
1994	Plymouth Fair	5	\$ 95,867	\$ 1,954	2.0%	\$ 19,173	\$ 391
	Rochester Fair	11	822,793	16,675	2.0%	74,799	1,516
	Totals	16	918,660	18,629	2.0%	57,416	1,164
1995	Rochester Fair	12	768,901	15,523	2.0%	64,075	1,294
1996	Rochester Fair	11	644,472	13,229	2.1%	58,588	1,203
1997	Rochester Fair	12	690,421	8,179	1.2%	57,535	682
1998	Rochester Fair	9	558,502	10,263	1.8%	62,056	1,140
1999	Rochester Fair	9	457,441	5,509	1.2%	50,827	612
2000	Rochester Fair	7	429,301	5,042	1.2%	61,329	720
2001	Rochester Fair	7	439,579	5,154	1.2%	62,797	736
2002	Rochester Fair	9	474,237	6,594	1.4%	52,693	733
2003	Rockingham Park	98	3,916,136	51,387	1.3%	39,961	524
	Rochester Fair	8	439,999	6,190	1.4%	55,000	773
	Totals	106	4,356,135	57,577	1.3%	41,096	543
2004	Rockingham	97	3,165,660	41,614	1.3%	32,636	429
	Rochester Fair	8	361,352	4,966	1.4%	45,169	621
	Totals	105	3,527,012	46,580	1.3%	33,591	444
2005	Rockingham	98	2,878,003	37,255	1.3%	29,367	380
	Rochester Fair	8	382,263	5,339	1.4%	47,783	667
	Totals	106	3,260,266	42,594	1.3%	30,757	402
Totals To Date	Rockingham Park	2,647	781,260,629	48,284,402	6.2%	295,149	18
	Hinsdale Raceway	2,742	280,616,040	15,578,046	5.6%	102,340	5,681
	Plymouth Fair	20	369,544	7,459	2.0%	18,477	373
	Rochester Fair	522	36,158,187	1,321,400	3.7%	69,269	2,531
	Rochester Raceway	61	2,389,819	143,802	6.0%	39,177	2,357
	Pittsfield Fair	14	134,436	8,074	6.0%	9,603	577
	Totals	6,006	\$ 1,100,928,655	\$ 65,343,183	5.9%	\$ 183,305	\$ 10,880

SIMULCAST HARNESS RACING STATISTICS

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>
1991	Rockingham Park	96	\$ 4,683,930	\$ 92,637	2.0%	\$48,791	\$ 965
	Seabrook	1	13,037	218	1.7%	13,037	218
	Hinsdale Greyhound	251	2,528,866	50,877	2.0%	10,075	203
	Berensons'	26	115,483	1,934	1.7%	4,442	74
	Total	374	7,341,316	145,666	2.0%	19,629	389
1992	Rockingham Park	268	7,732,993	145,613	1.9%	28,854	543
	Seabrook	5	100,842	1,648	1.6%	20,168	330
	Hinsdale Greyhound	539	4,148,444	85,377	2.1%	7,697	158
	Lakes Region	285	624,638	10,289	1.6%	2,192	36
	Total	1,097	12,606,917	242,927	1.9%	11,492	221
1993	Rockingham Park	650	12,683,989	248,429	2.0%	19,514	382
	Seabrook	208	800,663	15,945	2.0%	3,849	77
	Hinsdale Greyhound	945	4,276,773	86,858	2.0%	4,526	92
	Lakes Region	631	1,147,769	22,812	2.0%	1,819	36
	Total	2,434	18,909,194	374,044	2.0%	7,769	154
1994	Rockingham Park	745	12,202,911	239,687	2.0%	16,380	322
	Seabrook	483	2,255,143	44,653	2.0%	4,669	92
	Hinsdale Greyhound	942	4,230,680	85,500	2.0%	4,491	91
	Lakes Region	914	1,362,300	26,851	2.0%	1,490	29
	Total	3,084	20,051,034	396,691	2.0%	6,502	129
1995	Rockingham Park	1,127	13,539,380	266,484	2.0%	12,014	236
	Seabrook	548	2,495,102	49,654	2.0%	4,553	91
	Hinsdale Greyhound	922	4,074,463	80,922	2.0%	4,419	88
	Lakes Region	976	1,176,791	23,072	2.0%	1,206	24
	Total	3,573	21,285,736	420,132	2.0%	5,957	118

SIMULCAST HARNESS RACING STATISTICS (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>
1996	Rockingham Park	1,511	\$ 13,635,952	\$ 268,255	2.0%	\$ 9,024	\$ 178
	Seabrook	736	2,522,040	50,213	2.0%	3,427	68
	Hinsdale Greyhound	1,150	3,729,349	74,444	2.0%	3,243	65
	Lakes Region	1,087	975,080	19,249	2.0%	897	18
	Total	4,484	20,862,421	412,161	2.0%	4,653	92
1997	Rockingham Park	1,877	12,826,720	216,300	1.7%	6,834	115
	Seabrook	882	2,695,300	45,448	1.7%	3,056	52
	Hinsdale Greyhound	1,486	3,669,423	61,314	1.7%	2,469	41
	Lakes Region	1,064	1,155,551	18,627	1.6%	1,086	18
	Total	5,309	20,346,994	341,689	1.7%	3,833	64
1998	Rockingham Park	2,002	14,123,096	195,441	1.4%	7,054	98
	Seabrook	808	2,594,832	35,902	1.4%	3,211	44
	Hinsdale Greyhound	1,634	3,181,384	43,934	1.4%	1,947	27
	Lakes Region	1,534	4,550,544	63,348	1.4%	2,966	41
	Total	5,978	24,449,856	338,625	1.4%	4,090	57
1999	Rockingham Park	2,420	12,726,797	175,518	1.4%	5,259	73
	Seabrook	811	2,597,683	35,840	1.4%	3,203	44
	Hinsdale Greyhound	1,848	3,059,365	42,233	1.4%	1,656	23
	Lakes Region	2,678	8,953,674	123,944	1.4%	3,343	46
	Total	7,757	27,337,519	377,535	1.4%	3,524	49

SIMULCAST HARNESS RACING STATISTICS (Cont'd)

Note: ETR = Effective Tax Rate

		Annual Totals				Performance Averages	
<u>Year</u>	<u>Track</u>	<u>Performances</u>	<u>Handle</u>	<u>Revenue</u>	<u>ETR</u>	<u>Handle</u>	<u>Revenue</u>
2000	Rockingham Park	2,746	\$ 12,138,271	\$ 167,222	1.4%	\$ 4,420	\$ 61
	Seabrook	1,076	2,924,901	40,311	1.4%	2,718	37
	Hinsdale Greyhound	2,154	3,004,023	41,697	1.4%	1,395	19
	Lakes Region	3,043	7,243,800	101,705	1.4%	2,380	33
	Total	9,019	25,310,995	350,935	1.4%	2,806	39
2001	Rockingham Park	2,594	11,973,241	164,627	1.4%	4,616	63
	Seabrook	1,438	3,681,842	50,387	1.4%	2,560	35
	Hinsdale Greyhound	2,399	3,316,366	45,886	1.4%	1,382	19
	Lakes Region	2,741	5,591,384	77,194	1.4%	2,040	28
	Total	9,172	24,562,833	338,094	1.4%	2,678	37
2002	Rockingham Park	2,704	10,743,443	159,925	1.5%	3,973	59
	Seabrook	1,806	4,285,130	63,904	1.5%	2,373	35
	Hinsdale Greyhound	2,518	3,448,010	52,761	1.5%	1,369	21
	Lakes Region	2,984	4,509,405	69,262	1.5%	1,511	23
	Total	10,012	22,985,988	345,852	1.5%	2,296	35
2003	Rockingham Park	2,921	10,166,684	151,585	1.5%	3,481	52
	Seabrook	2,117	3,658,435	54,106	1.5%	1,728	26
	Hinsdale Greyhound	2,510	3,043,993	44,863	1.5%	1,213	18
	Lakes Region	3,125	4,767,330	72,655	1.5%	1,526	23
	Total	10,673	21,636,442	323,209	1.5%	2,027	30
2004	Rockingham Park	3,186	10,205,889	151,879	1.5%	3,203	48
	Seabrook	2,467	4,019,161	59,881	1.5%	1,629	24
	Hinsdale	2,795	3,382,212	51,132	1.5%	1,210	18
	Lakes Region	3,187	8,200,619	118,522	1.5%	2,573	37
	Total	11,635	25,807,881	381,414	1.5%	2,218	33
2005	Rockingham Park	3,049	10,090,067	149,556	1.5%	3,309	49
	Seabrook	2,478	3,571,325	51,530	1.5%	1,441	21
	Hinsdale	3,086	7,001,244	104,450	1.5%	2,269	34
	Lakes Region	651	871,440	12,669	1.5%	1,339	19
	Total	9,264	21,534,076	318,205	1.5%	2,324	34
Totals To Date	Rockingham Park	27,896	169,473,363	2,793,158	1.6%	6,075	100
	Seabrook	15,864	38,215,436	599,640	1.6%	2,409	38
	Hinsdale Greyhound	25,179	56,094,595	952,248	1.7%	2,228	38
	Lakes Region	24,926	51,245,808	762,133	1.5%	2,056	31
	Total	93,865	315,029,202	5,107,179	1.6%	3,356	54

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